

## **EXHIBIT A**

**From:** Don Saltzman <dlslawcorp@aol.com>

**Sent:** Tuesday, August 29, 2023 7:23 PM

**To:** Bradley Sharp <bsharp@dsiconsulting.com>; Jeffrey Dulberg <jdulberg@pszjlaw.com>;  
Jeffrey P. Nolan <jnolan@pszjlaw.com>; Paul Young <paul@cym.law>; Joseph Chora  
<joseph@cym.law>

**Cc:** Judge Ana Maria Luna <amluna@lacourt.org>; Matthew Busch <mbusch@willkie.com>

**Subject:** Excel spreadsheets showing sources of premium payments on all Menlo insurance policies

External Email

Dear Trustee and Counsel,

As part of our continuing voluntary document production to you, attached please find

a very comprehensive Excel spreadsheet prepared by our forensic accountants, Resolution

Economics. This spreadsheet details the exact Menlo sources of all premium payments on all of the insurance policies involved in our case (many of which Klein has allowed to lapse).

You will note, among other things, that of the \$7,763,836 in premiums that were paid, the sources of \$100,767 in payments were marked "unknown" because at times Klein made transfers and payments that were difficult to decipher because of poor handwriting by Klein or because of some other difficulty in reading that exact trust source of the payment.

Please note: our forensic accountants did not have access to trust account information for the non-Petitioner trusts. Accordingly, the attached chart does not reflect additional premium payments that Klein may have taken from Menlo trusts that are not part of this case. Some of those payments may be reflected in the "unknown" column. Les Klein has claimed, with no support whatsoever, that he used \$1 million from six additional Menlo trusts to pay premiums in this case. We know that he took money from at least some (possibly all) of these trusts, but do not believe his numbers to be correct. **Frank Menlo** is in the process of determining the correct amounts (if any) taken from these other Menlo trusts. As I wrote to you previously, the co-trustees intend to present these amounts to the Court and ask for Court approval to reimburse all such trusts any amounts taken by Klein to pay premiums in this case. They will be repaid, using Menlo funds to do so.

In my view, this spreadsheet by itself should remove all of your concerns with respect to the source of premium payments in this case. All payments were made by Menlo sources, whether or not Klein may have commingled funds in his Les Klein & Associates trust account. **There**

**has been no evidence in this case whatsoever that any premium was ever paid from any source other than Menlo sources. There is no evidence than any other person or entity is entitled to any of the Menlo insurance proceeds.**

Please review the attached document and call me if you have any questions. Upon review of this document, together with the detailed damage analyses I sent you earlier this evening, you should be comfortable in allowing distribution of part or all of the insurance proceeds to the beneficiaries thereof, regardless of the bankruptcy stay (which does not apply to these non-Klein assets).

**At a minimum, it should alleviate any concerns you may have about Judge Luna's proposal to presently distribute \$6 million of the insurance proceeds to the co-trustees.** Judge Luna realizes that the Petitioners are victims of gross theft and compassionately is seeking to distribute to them a non-controversial and non-prejudicial amount of their funds in order to make their lives and holidays easier. There would be no harm in the Bankruptcy Trustee and his attorneys showing the same compassion, especially where it is abundantly clear that the funds have no connection to Klein's bankruptcy case.

Because the hearing is upon us tomorrow and time does not permit a more formal pleading, Judge Luna has been copied on this e-mail.

I will continue to provide you with additional documents you requested, even though it is debatable if you really need them.

Thank you,

Don

DONALD L. SALTZMAN  
Professional Law Corporation  
10537 Butterfield Road Los Angeles, CA 90064  
Telephone: 310-617-3073  
Facsimile: 310-836-8944  
dlslawcorp@aol.com